

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

ATTORNEY MONTHLY FEE STATEMENT COVER SHEET
FOR THE PERIOD JUNE 4, 2023 THROUGH JUNE 30, 2023

In re Cyxtera Technologies Inc., *et al.*

Applicant: Deloitte Tax LLP, Tax Services Provider

Case No. 23-14853 (JKS)

Client: Debtors and Debtors in Possession

Chapter 11

Case Filed: June 4, 2023

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION
UNDER PENALTY OF PERJURY PURSUANT TO 28 U.S.C. § 1746.

RETENTION ORDER ATTACHED.

/s/ Jeffrey van Gelder 11/9/2023
JEFFREY VAN GELDER Date

**SECTION I
FEE SUMMARY**

Summary of Amounts Requested for the Period
June 4, 2023 through June 30, 2023 (the “Compensation Period”)

Fee Total	\$158,940.25
Disbursement Total	\$719.83
Total Fees Plus Disbursements	\$159,660.08

Summary of Amounts Requested for Previous Periods

Total Previous Fees and Expenses Requested:	\$0.00
Total Fees and Expenses Allowed to Date:	\$0.00
Total Retainer Remaining:	\$0.00
Total Holdback:	\$0.00
Total Received by Applicant:	\$0.00

Name of Professional	Title	Hours	Rate	Fee
Boyle, Matthew	Partner/Principal	22.9	\$960.00	\$21,984.00
Fonseca, Mike	Partner/Principal	1.9	\$960.00	\$1,824.00
Forrest, Jonathan	Partner/Principal	5.1	\$960.00	\$4,896.00
Gibian, Craig	Partner/Principal	1.4	\$960.00	\$1,344.00
Huston, Michael	Partner/Principal	1.5	\$960.00	\$1,440.00
Sullivan, Brian	Managing Director	1.3	\$960.00	\$1,248.00
Van Gelder, Jeff	Partner/Principal	16.3	\$960.00	\$15,648.00
Jett, Kevin	Senior Manager	11.1	\$815.00	\$9,046.50
McDonald, Michael	Senior Manager	4.9	\$815.00	\$3,993.50
Serrano, Alfredo	Senior Manager	23.6	\$815.00	\$19,234.00
Flaherty, Declan	Manager	1.2	\$700.00	\$840.00
Hybl, Claire	Manager	1.1	\$700.00	\$770.00
Mathews, Ariel	Manager	42.9	\$700.00	\$30,030.00
Pittman, Preston	Manager	5.4	\$700.00	\$3,780.00
Giordano, Michael	Senior Consultant	0.8	\$545.00	\$436.00
Taylor, Joe	Senior Consultant	50.2	\$545.00	\$26,895.75
Aubuchon, Madison	Consultant	4.7	\$445.00	\$2,091.50
Bachu, Anish	Consultant	22.9	\$445.00	\$10,190.50
Kothari, Krisha	Consultant	5.3	\$445.00	\$2,358.50
Petersen, Cam	Consultant	2.0	\$445.00	\$890.00
TOTALS		226.5		\$158,940.25

SECTION II
SUMMARY OF SERVICES

Services Rendered	Hours	Fee
Non-Working Travel	1.7	\$463.25
Tax Restructuring Services	224.8	\$158,477.00
SERVICES TOTALS	226.5	\$158,940.25

**SECTION III
SUMMARY OF DISBURSEMENTS**

Disbursements	Amount
Airfare	\$448.16
Hotel	\$200.75
Taxi	\$70.92
DISBURSEMENTS TOTAL	\$719.83

**SECTION IV
CASE HISTORY**

- (1) Date cases filed: June 4, 2023
- (2) Chapter under which case commenced: Chapter 11
- (3) Date of retention: August 8, 2023, effective as of June 4, 2023. See **Exhibit A**.
If limit on number of hours or other limitations to retention, set forth: N/A
- (4) Summarize in brief the benefits to the estate and attach supplements as needed:¹
 - (a) The Applicant performed preliminary modeling for federal income tax impacts of proposed bankruptcy scenarios.
 - (b) The Applicant rendered all other services set forth on the invoices attached hereto as **Exhibit B**.²
- (5) Anticipated distribution to creditors:
 - (a) Administration expense: Paid in full.
 - (b) Secured creditors: To be paid in accordance with the *Third Amended Joint Plan of Reorganization of Cyxtera Technologies, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 649, Exhibit A] (the “Plan”).
 - (c) Priority creditors: To be paid in accordance with the Plan.
 - (d) General unsecured creditors: To be paid in accordance with the Plan.
- (6) Final disposition of case and percentage of dividend paid to creditors: This is the first monthly fee statement.

¹ The following summary is intended to highlight the general categories of services the Applicant rendered on behalf of the Debtors and for the benefit of the estates; it is not intended to itemize each and every professional service which the Applicant performed.

² The invoice attached hereto as **Exhibit B** contains detailed descriptions of the services rendered and expenses incurred by the Applicant during the Compensation Period.

Exhibit A

Retention Order

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-1(b)

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

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Co-Counsel for Debtors and Debtors in Possession

In re:

CYXTERA TECHNOLOGIES, INC., et al

Debtors.¹

Chapter 11

Case No. 23-14853 (JKS)

(Jointly Administered)



Order Filed on August 8, 2023
by Clerk
U.S. Bankruptcy Court
District of New Jersey

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://www.kccllc.net/cyxtera>. The location of Debtor Cyxtera Technologies, Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is: 2333 Ponce de Leon Boulevard, Ste. 900, Coral Gables, Florida 33134.



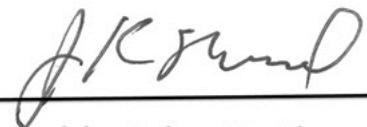
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**ORDER AUTHORIZING THE DEBTORS
TO RETAIN AND EMPLOY DELOITTE TAX LLP
AS TAX SERVICES PROVIDER EFFECTIVE AS OF THE PETITION DATE**

The relief set forth on the following pages, numbered three (3) through nine (9), is

ORDERED.

DATED: August 8, 2023



Honorable John K. Sherwood
United States Bankruptcy Court

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

Upon the *Debtors' Application for Entry of an Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date* (the “Application”),² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), for entry of an order (this “Order”) authorizing the Debtors to employ and retain Deloitte Tax LLP (“Deloitte Tax”) as their tax services provider, effective as of the Petition Date, pursuant to sections 327(a), 328(a), and 1107(b) of title 11 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 all as more fully described in the Application; and upon the van Gelder Declaration; and upon the First Day Declaration; and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found, based on the representations made in the Application and the van Gelder Declaration, that (a) Deloitte Tax does not hold or represent an interest adverse to the Debtors' estates and (b) Deloitte Tax is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and this Court having found that sufficient cause exists for the relief set forth herein; and this Court having found that the Debtors' notice of the Application was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Application and determined that the

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

legal and factual bases set forth in the Application establish just cause for the relief granted herein;

and after due deliberation and sufficient cause appearing therefor **IT IS HEREBY ORDERED**

THAT:

1. The Application is **GRANTED** as set forth herein.

2. The Debtors are authorized pursuant to sections 327(a) and 328(a) of the Bankruptcy Code to retain and employ Deloitte Tax as tax services provider on the terms and conditions set forth in the Engagement Agreements attached hereto as Exhibit 1 and Exhibit 2, respectively, to the extent set forth herein, effective as of the Petition Date.

3. The terms and conditions of the Engagement Agreements, including without limitation, the compensation structures, are reasonable and are hereby approved in all respects, as modified by this Order.

4. Deloitte Tax shall file interim and final fee applications for allowance of its compensation and reimbursement of its expenses with respect to services rendered in these chapter 11 cases with the Court, in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order, and any applicable orders of this Court.

5. Deloitte Tax shall include in its fee applications, among other things, contemporaneous time records setting forth a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors in one-tenth hour increments. Notwithstanding anything to the contrary contained in the Application, van Gelder Declaration, or the Engagement Agreements, Deloitte Tax's interim and final applications for compensation and reimbursement of actual

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

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expenses shall be subject to review under the reasonableness standard in section 330 of the Bankruptcy Code.

6. In the event that the rates of compensation for the services increase from the rates disclosed for services in the Application or the Engagement Agreements, Deloitte Tax will provide at least ten (10) business days' notice prior to the effective date of such increases to the Debtors, the U.S. Trustee, and the Committee, and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increases pursuant to section 330 of the Bankruptcy Code.

7. Notwithstanding anything in the Engagement Agreements to the contrary, the respective Indemnification Provisions set forth in the Engagement Agreements are hereby approved, subject to the following modifications with respect to the services performed thereunder from the Petition Date through the effective date of any chapter 11 plan:

- a. neither Deloitte Tax nor any Deloitte Entity shall be entitled to indemnification pursuant to the Engagement Agreements for services, unless such services and the indemnification therefor are approved by this Court;
- b. notwithstanding subparagraph (a) above or any provisions of the Engagement Agreements to the contrary, the Debtors shall have no obligation to indemnify any Deloitte entity or Deloitte Tax for any claim or expense to the extent it is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from any Deloitte entity's or Deloitte Tax's gross negligence, willful misconduct, self-dealing, fraud, breach of fiduciary duty, or bad faith; (ii) for a contractual dispute in which the Debtors allege breach of any Deloitte entity's or Deloitte Tax's contractual obligations, unless this Court determines that indemnification would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) hereof to be a claim or expense for

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

which a Deloitte entity or Deloitte Tax should not receive indemnity under the terms of the Engagement Agreements, as modified by this Order; and

- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these chapter 11 cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these chapter 11 cases, any Deloitte entity believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Engagement Agreements, as modified by this Order, a Deloitte entity must file an application therefor in this Court, and the Debtors may not pay any such amounts to the Deloitte entity before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time during which the Court shall have jurisdiction over any request by the Deloitte entity for compensation and expenses by such Deloitte entity for indemnification and is not a provision limiting the duration of the Debtors' obligation to indemnify.

8. Notwithstanding anything in the Engagement Agreements to the contrary, the Engagement Agreements are hereby approved, subject to the following modifications with respect to services performed under the Engagement Agreements after the Petition Date and prior to the effective date of any chapter 11 plan:

- a. the last sentence of paragraph 1(c) of the General Business Terms attached to each Engagement Agreement shall be deemed deleted and replaced with the following:

Nothing contained in these terms shall alter in any way the duties imposed by law on Deloitte Tax in respect of the Services provided under the Engagement Letter. It is understood and agreed that Deloitte Tax is an independent contractor and that Deloitte Tax is not, and will not be considered to be, an agent, partner, or representative of the Client. Neither party shall act or represent itself, directly or by implication, in any such capacity or in any manner assume or create an obligation on behalf of, or in the name of, the other.

- b. The second sentence of Section 3 of the General Business Terms to the Engagement Agreements shall be deemed deleted.
- c. Section 6 of the General Business Terms to the Engagement Agreements setting forth the limitation on liability shall be deemed deleted.

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

d. Section 9 of the General Business Terms to the Engagement Agreements shall be deemed deleted.

9. If Deloitte Tax seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Application and/or the Engagement Agreements, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Deloitte Tax's own applications, both interim and final, and such invoices and time records shall be in compliance with Local Rule 2016-1(f) and shall be subject to the U.S. Trustee guidelines and approval of the Bankruptcy Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorney's services satisfy section 330 (a)(3)(C) of the Bankruptcy Code.

10. Notwithstanding anything in the Application to the contrary, Deloitte Tax shall seek reimbursement from the Debtors' estates for its engagement-related expenses at Deloitte Tax's actual cost paid.

11. If the Debtors and Deloitte Tax enter into any supplemental agreements, engagement agreements, or statements of work for additional services, the Debtors will file any such supplemental agreements, engagement agreements, or statements of work with the Court and serve the same upon the applicable notice parties. Absent any objection filed within fourteen (14) days after the filing and service of any such supplemental agreement, engagement agreements, or statement of work, Deloitte Tax shall be deemed authorized and approved to provide and be compensated for such additional services pursuant to this Order and the terms of such supplemental agreement, engagement agreement, or statement of work. If any parties object

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

to such proposed supplemental agreement, engagement agreement, or statement of work, the Debtors will promptly schedule a hearing before the Court within ten (10) days of receipt of any such objection or as soon thereafter as is practicable. Any additional services shall be subject to the provisions of this Order.

12. Notwithstanding anything in the Application or the Engagement Agreements to the contrary, Deloitte Tax shall, to the extent that Deloitte Tax uses the services of third-party subcontractors, who are not a subsidiary of, or otherwise affiliated with, Deloitte Tax (collectively, the “Contractors”) in these chapter 11 cases, Deloitte Tax shall (i) pass through the cost of such Contractors to the Debtors at the same rate that Deloitte Tax pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for Deloitte Tax, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

13. Notwithstanding anything in the Application, the van Gelder Declaration, or the Engagement Agreements to the contrary, Deloitte Tax shall file a notice with the Court in the event that it has determined to suspend and/or terminate its services for the Debtors under the terms of the Engagement Agreements, as modified by this Order, ten (10) days prior to the effective date of such suspension or termination.

14. Notwithstanding anything in the Application, the van Gelder Declaration, or the Engagement Agreements to the contrary, this Court shall have exclusive jurisdiction over Deloitte Tax’s engagement hereunder with respect to services performed prior to the effective date of any plan of reorganization of the Debtors, unless such jurisdiction is relinquished.

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

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15. Deloitte Tax shall coordinate with the Debtors to minimize unnecessary duplication of efforts regarding their services and those other professionals will be providing to the Debtors in these chapter 11 cases.

16. Deloitte Tax will only bill 50 percent for non-working travel and shall not seek the reimbursement of any fees or costs, including attorney fees and costs, arising from the defense of any of Deloitte Tax's fee applications in these cases.

17. Deloitte Tax will provide all monthly fee statements, interim fee applications, and its final fee application in "LEDES" or "Excel" format to the U.S. Trustee.

18. To the extent that there may be any inconsistency between the terms of the Application, the van Gelder Declaration, the Engagement Agreements, and this Order, the terms of this Order shall govern.

19. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application, and the Local Rules are satisfied by such notice.

20. The Debtors and Deloitte Tax are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

21. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Exhibit B

Invoice

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Non-Working Travel</i>				
06/28/2023				
Taylor, Joe	Travel from Atlanta to Washington for team meetings in McLean, Virginia office.	\$545.00	1.7	\$926.50
Subtotal for Non-Working Travel:			1.7	\$926.50
<i>Tax Restructuring Services</i>				
06/20/2023				
Jett, Kevin	Review prior earnings and profits analysis and prepare draft of initial data to share it with J V. Gelder (Deloitte).	\$815.00	0.6	\$489.00
Mathews, Ariel	Prepare template to be used by J. Taylor (Deloitte) for the bankruptcy tax model.	\$700.00	0.5	\$350.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss first step in building out bankruptcy tax model.	\$700.00	0.3	\$210.00
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss first step in building out bankruptcy tax model.	\$545.00	0.3	\$163.50
06/22/2023				
Boyle, Matt	Call with M. McDonald, J. Forrest, J V. Gelder, P. Pittman (Deloitte) to discuss Cyxtera organizational structure and transaction history relevant to restructuring tax analysis.	\$960.00	0.8	\$768.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to discuss tax restructuring workstreams and timeline for preliminary modeling for federal income tax impacts of proposed bankruptcy scenarios.	\$960.00	0.5	\$480.00
Boyle, Matt	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), R. Li (Alix), J. Forrest, J V. Gelder, M. Fonseca, M. McDonald, P. Pittman (Deloitte) to discuss restructuring timeline and tax workstreams.	\$960.00	0.6	\$576.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/22/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), M. McDonald, J V. Gelder, P. Pittman (Deloitte) to discuss agenda for tax restructuring update call with advisors J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), and R. Li (Alix).	\$960.00	0.3	\$288.00
Fonseca, Mike	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), R. Li (Alix), J. Forrest, J V. Gelder, M. Boyle, M. McDonald, P. Pittman (Deloitte) to discuss restructuring timeline and tax workstreams.	\$960.00	0.6	\$576.00
Forrest, Jonathan	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), R. Li (Alix), J V. Gelder, M. Boyle, M. Fonseca, M. McDonald, P. Pittman (Deloitte) to discuss restructuring timeline and tax workstreams.	\$960.00	0.6	\$576.00
Forrest, Jonathan	Call with M. McDonald, J V. Gelder, M. Boyle, P. Pittman (Deloitte) to discuss Cyxtera organizational structure and transaction history relevant to restructuring tax analysis.	\$960.00	0.8	\$768.00
McDonald, Michael	Call with H. Xu (Cyxtera), J V. Gelder, P. Pittman, and M. Boyle (Deloitte) to discuss agenda for tax restructuring update call with advisors J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), and R. Li (Alix).	\$815.00	0.3	\$244.50
McDonald, Michael	Call with J. Forrest, J V. Gelder, M. Boyle, P. Pittman (Deloitte) to discuss Cyxtera organizational structure and transaction history relevant to restructuring tax analysis.	\$815.00	0.8	\$652.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/22/2023				
McDonald, Michael	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), R. Li (Alix), J. Forrest, J V. Gelder, M. Boyle, M. Fonseca, P. Pittman (Deloitte) to discuss restructuring timeline and tax workstreams.	\$815.00	0.6	\$489.00
McDonald, Michael	Call with H. Xu (Cyxtera) to discuss information requests associated with the buildout framework to bankruptcy tax model.	\$815.00	0.9	\$733.50
Pittman, Preston	Call with H. Xu (Cyxtera), M. McDonald, J V. Gelder, and M. Boyle (Deloitte) to discuss agenda for tax restructuring update call with advisors J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), and R. Li (Alix).	\$700.00	0.3	\$210.00
Pittman, Preston	Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), R. Li (Alix), J. Forrest, J V. Gelder, M. Boyle, M. Fonseca, M. McDonald (Deloitte) to discuss restructuring timeline and tax workstreams.	\$700.00	0.6	\$420.00
Pittman, Preston	Call with M. McDonald, J. Forrest, J V. Gelder, M. Boyle (Deloitte) to discuss Cyxtera organizational structure and transaction history relevant to restructuring tax analysis.	\$700.00	0.8	\$560.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. McDonald, P. Pittman, and M. Boyle (Deloitte) to discuss agenda for tax restructuring update call with advisors J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), and R. Li (Alix).	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with M. McDonald, J. Forrest, M. Boyle, P. Pittman (Deloitte) to discuss Cyxtera organizational structure and transaction history relevant to restructuring tax analysis.	\$960.00	0.8	\$768.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/22/2023				
	Van Gelder, Jeff Call with M. Boyle (Deloitte) to discuss tax restructuring workstreams and timeline for preliminary modeling for federal income tax impacts of proposed bankruptcy scenarios.	\$960.00	0.5	\$480.00
	Van Gelder, Jeff Call with H. Xu (Cyxtera), J. Mendelsohn (Guggenheim), B. Schreiner (Kirkland and Ellis), R. Li (Alix), J. Forrest, M. Boyle, M. Fonseca, M. McDonald, P. Pittman (Deloitte) to discuss restructuring timeline and tax workstreams.	\$960.00	0.6	\$576.00
06/23/2023				
	Bachu, Anish Update Federal net operating loss tracker with formulas.	\$445.00	1.8	\$801.00
	Bachu, Anish Update Cyxtera organizational chart in legal entity control sheet for employer identification numbers.	\$445.00	2.2	\$979.00
	Boyle, Matt Call with A. Mathews (Deloitte) to discuss the organizational structure of Cyxtera's domestic consolidated group.	\$960.00	0.9	\$864.00
	Boyle, Matt Meeting with J V. Gelder (Deloitte) to review Cyxtera legal entity history from 2017 merger and acquisition transactions.	\$960.00	1.9	\$1,824.00
	Jett, Kevin Review initial tax stock basis data provided by M. Boyle (Deloitte).	\$815.00	0.7	\$570.50
	Mathews, Ariel Call with J. Taylor (Deloitte) to discuss and distinguish regarded entities, disregarded entities, and controlled foreign corporations in organizational chart.	\$700.00	1.1	\$770.00
	Mathews, Ariel Call with J. Taylor (Deloitte) to discuss updates to consolidated tax basis balance sheet workpaper in bankruptcy model.	\$700.00	1.2	\$840.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/23/2023				
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss initial responses to information document request received from A. Shah (Cyxtera) and building out framework to bankruptcy tax model.	\$700.00	0.4	\$280.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss tax attribute carryforward updates in bankruptcy tax model.	\$700.00	1.8	\$1,260.00
Mathews, Ariel	Call with M. Boyle (Deloitte) to discuss the organizational structure of Cyxtera's domestic consolidated group.	\$700.00	0.9	\$630.00
Mathews, Ariel	Review tax basis balance sheets provided by A. Shah (Cyxtera) for purpose of building out the bankruptcy tax model.	\$700.00	2.5	\$1,750.00
Taylor, Joe	Build out tax bankruptcy model for Cyxtera-provided organizational charts, tax basis balance sheets, and tax attribute carryforward schedules.	\$545.00	1.9	\$1,035.50
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss initial responses to information document request received from A. Shah (Cyxtera) and building out framework to bankruptcy tax model.	\$545.00	0.4	\$218.00
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss and distinguish regarded entities, disregarded entities, and controlled foreign corporations in organizational chart.	\$545.00	1.1	\$599.50
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss updates to consolidated tax basis balance sheet workpaper in bankruptcy model.	\$545.00	1.2	\$654.00
Taylor, Joe	Update pre-emergence tax basis balance sheet for organizational charts and entity-by-entity tax basis balance sheets provided by A. Shah (Cyxtera).	\$545.00	1.1	\$599.50
Taylor, Joe	Update attribute reduction amounts for tax attribute carryforward schedules provided by A. Shah (Cyxtera).	\$545.00	0.6	\$327.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/23/2023				
	Taylor, Joe Call with A. Mathews (Deloitte) to discuss tax attribute carryforward updates in bankruptcy tax model.	\$545.00	1.8	\$981.00
	Van Gelder, Jeff Meeting with M. Boyle (Deloitte) to review Cyxtera legal entity history from 2017 merger and acquisition transactions.	\$960.00	1.9	\$1,824.00
06/24/2023				
	Mathews, Ariel Address questions from J. Taylor (Deloitte) related to the preparation of the tax basis balance sheet within the bankruptcy tax model.	\$700.00	1.1	\$770.00
	Taylor, Joe Update attribute reduction model for tax basis balance sheet build out and tax attribute carryforward schedules provided by A. Shah (Cyxtera).	\$545.00	2.9	\$1,580.50
06/26/2023				
	Boyle, Matt Review net operating loss carryover legal entity allocation schedules provided by H. Xu (Cyxtera).	\$960.00	0.4	\$384.00
	Boyle, Matt Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Fonseca, M. Huston, K. Jett, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$960.00	1.3	\$1,248.00
	Boyle, Matt Review entity-by-entity tax basis balance sheet and preliminary data including tax attribute carryover schedules provided by A. Shah (Cyxtera).	\$960.00	0.6	\$576.00
	Boyle, Matt Call with J V. Gelder, J. Forrest, P. Pittman (Deloitte) to discuss Cyxtera legal entity transaction history and tax stock basis differences.	\$960.00	0.4	\$384.00
	Fonseca, Mike Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Huston, M. Boyle, K. Jett, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$960.00	1.3	\$1,248.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/26/2023				
Forrest, Jonathan	Call with H. Xu (Cyxtera), M. McDonald, J V. Gelder, M. Fonseca, M. Huston, M. Boyle, K. Jett, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$960.00	1.3	\$1,248.00
Forrest, Jonathan	Call with J V. Gelder, P. Pittman, M. Boyle (Deloitte) to discuss Cyxtera legal entity transaction history and tax stock basis differences.	\$960.00	0.4	\$384.00
Huston, Michael	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Fonseca, M. Boyle, K. Jett, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$960.00	1.3	\$1,248.00
Huston, Michael	Call with K. Jett (Deloitte) to discuss start of tax stock basis study.	\$960.00	0.2	\$192.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) for tax stock basis calculation.	\$815.00	0.3	\$244.50
Jett, Kevin	Call with M. Huston (Deloitte) to discuss start of tax stock basis study.	\$815.00	0.2	\$163.00
Jett, Kevin	Review tax basis documentation provided by M. Boyle (Deloitte) for purposes of analyzing tax basis of domestic subsidiaries.	\$815.00	1.2	\$978.00
Jett, Kevin	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Fonseca, M. Huston, M. Boyle, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$815.00	1.3	\$1,059.50
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss outstanding amount of principal and interest on debt for purpose of cancellation of debt income calculation.	\$700.00	0.6	\$420.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/26/2023				
Mathews, Ariel	Call with A. Serrano, J. Taylor (Deloitte) to discuss open items and status of updates with respect to building out high level organizational chart with entity-by-entity tax attribute summary in attribute reduction model.	\$700.00	0.6	\$420.00
Mathews, Ariel	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Fonseca, M. Huston, M. Boyle, K. Jett, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$700.00	1.3	\$910.00
Mathews, Ariel	Review legal entity balance sheets in preparation for call with J. Forrest, J V. Gelder, M. Boyle, M. McDonald, M. Huston, M. Fonseca, P. Pittman (Deloitte), H. Xu (Cyxtera) to discuss tax basis of assets and status of attribute reduction model.	\$700.00	2.7	\$1,890.00
McDonald, Michael	Call with H. Xu (Cyxtera), J. Forrest, J V. Gelder, M. Fonseca, M. Huston, M. Boyle, K. Jett, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$815.00	1.3	\$1,059.50
Petersen, Cam	Discussion with K. Jett (Deloitte) for tax stock basis calculation.	\$445.00	0.3	\$133.50
Pittman, Preston	Call with J V. Gelder, J. Forrest, M. Boyle (Deloitte) to discuss Cyxtera legal entity transaction history and tax stock basis differences.	\$700.00	0.4	\$280.00
Pittman, Preston	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, J V. Gelder, M. Fonseca, M. Huston, M. Boyle, K. Jett, A. Mathews (Deloitte) to discuss status of restructuring tax analysis.	\$700.00	1.3	\$910.00
Serrano, Alfredo	Review status of open items needed to calculate cancellation of debt income.	\$815.00	0.3	\$244.50

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/26/2023				
Serrano, Alfredo	Call with A. Mathews, J. Taylor (Deloitte) to discuss open items and status of updates with respect to building out high level organizational chart with entity-by-entity tax attribute summary in attribute reduction model.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Review financial statements provided by A. Shah (Cyxtera).	\$815.00	0.8	\$652.00
Taylor, Joe	Update tax basis balance sheet build out tab in attribute reduction model.	\$545.00	1.8	\$981.00
Taylor, Joe	Update tax attributes tab in attribute reduction model with population of current tax attribute carryovers of the Cyxtera U.S. group.	\$545.00	1.8	\$981.00
Taylor, Joe	Call with A. Matthews (Deloitte) to discuss outstanding amount of principal and interest on debt for purpose of cancellation of debt income calculation.	\$545.00	0.6	\$327.00
Taylor, Joe	Call with A. Serrano, A. Mathews (Deloitte) to discuss open items and status of updates with respect to building out high level organizational chart with entity-by-entity tax attribute summary in attribute reduction model.	\$545.00	0.6	\$327.00
Taylor, Joe	Clear A. Mathew's (Deloitte) comments in tax basis balance sheet.	\$545.00	1.7	\$926.50
Van Gelder, Jeff	Call with H. Xu (Cyxtera), M. McDonald, J. Forrest, M. Fonseca, M. Huston, M. Boyle, K. Jett, A. Mathews, P. Pittman (Deloitte) to discuss status of restructuring tax analysis.	\$960.00	1.3	\$1,248.00
Van Gelder, Jeff	Review tax attribute schedules.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Review interest expense deduction memorandum.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with J. Forrest, P. Pittman, M. Boyle (Deloitte) to discuss Cyxtera legal entity transaction history and tax stock basis differences.	\$960.00	0.4	\$384.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees	
<i>Tax Restructuring Services</i>					
06/26/2023					
	Van Gelder, Jeff	Review legal entity tax basis balance sheet.	\$960.00	0.6	\$576.00
06/27/2023					
	Bachu, Anish	Call with J. Taylor (Deloitte) to update cancellation of debt slide deck for current trading prices of debt.	\$445.00	0.4	\$178.00
	Bachu, Anish	Update cancellation of debt calculation based on proposed restructuring scenarios.	\$445.00	2.1	\$934.50
	Bachu, Anish	Call with A. Mathews (Deloitte) to update cancellation of debt calculation template for proposed restructuring scenario.	\$445.00	0.3	\$133.50
	Bachu, Anish	Update Cyxtera restructuring overview presentation for current trading prices of outstanding third-party debt instruments.	\$445.00	0.8	\$356.00
	Boyle, Matt	Call with H. Xu (Cyxtera), P. Pittman, J V. Gelder, J. Forrest (Deloitte) B. Schreiner (Kirkland and Ellis), A. Brown (Guggenheim) to discuss preliminary enterprise value for use in tax restructure modeling.	\$960.00	0.5	\$480.00
	Boyle, Matt	Call with A. Serrano, B. Sullivan (Deloitte) to discuss multi-state restructuring preliminary tax analysis information requests to H. Xu (Cyxtera).	\$960.00	0.5	\$480.00
	Boyle, Matt	Call with J V. Gelder (Deloitte) to discuss Cyxtera third party debt interest expense allocation among consolidated group members and potential state tax implications.	\$960.00	0.3	\$288.00
	Forrest, Jonathan	Call with H. Xu (Cyxtera), P. Pittman, M. Boyle, J V. Gelder (Deloitte) B. Schreiner (Kirkland and Ellis), A. Brown (Guggenheim) to discuss preliminary enterprise value for use in tax restructure modeling.	\$960.00	0.5	\$480.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/27/2023				
Jett, Kevin	Review provided tax returns to analyze structural changes within the Cyxtera group for tax basis.	\$815.00	1.8	\$1,467.00
Kothari, Krishna	Prepare the analysis of the common stock, preferred stock and additional paid-in capital from the balance sheet for the year 2020 to 2021 for stock basis calculation.	\$445.00	0.6	\$267.00
Kothari, Krishna	Prepare the analysis of increases and decreases to the retained earnings for stock basis calculation.	\$445.00	1.6	\$712.00
Kothari, Krishna	Prepare the analysis of the common stock, preferred stock and additional paid-in capital from the balance sheet for the year 2017 to 2019 for stock basis calculation.	\$445.00	1.4	\$623.00
Mathews, Ariel	Address questions from J. Taylor (Deloitte) related to the preparation of the bankruptcy model.	\$700.00	1.2	\$840.00
Mathews, Ariel	Review the pre- and post-attribute reduction summary slide in bankruptcy tax model.	\$700.00	1.1	\$770.00
Mathews, Ariel	Update the calculation of indicative cancellation of debt income in preparation for M. Boyle's (Deloitte) call with H. Xu (Cyxtera).	\$700.00	1.3	\$910.00
Mathews, Ariel	Call with A. Bachu (Deloitte) to update cancellation of debt calculation template for proposed restructuring scenario.	\$700.00	0.3	\$210.00
Pittman, Preston	Call with H. Xu (Cyxtera), M. Boyle, J V. Gelder, J. Forrest (Deloitte) B. Schreiner (Kirkland and Ellis), A. Brown (Guggenheim) to discuss preliminary enterprise value for use in tax restructure modeling.	\$700.00	0.5	\$350.00
Serrano, Alfredo	Review calculations of cancellation of debt income in federal bankruptcy tax model.	\$815.00	1.2	\$978.00
Serrano, Alfredo	Review attribute reduction in federal bankruptcy tax model.	\$815.00	1.2	\$978.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/27/2023				
Serrano, Alfredo	Call with B. Sullivan, M. Boyle (Deloitte) to discuss multi-state restructuring preliminary tax analysis information requests to H. Xu (Cyxtera).	\$815.00	0.5	\$407.50
Sullivan, Brian	Call with A. Serrano, M. Boyle (Deloitte) to discuss multi-state restructuring preliminary tax analysis information requests to H. Xu (Cyxtera).	\$960.00	0.5	\$480.00
Taylor, Joe	Call with A. Bachu (Deloitte) to update cancellation of debt slide deck for current trading prices of debt.	\$545.00	0.4	\$218.00
Taylor, Joe	Update attribute reduction tabs on an entity-by-entity basis in the attribute reduction model for the completed tax basis balance sheet.	\$545.00	0.9	\$490.50
Taylor, Joe	Update the liability floor tab in attribute reduction model for the completed tax basis balance sheet.	\$545.00	0.8	\$436.00
Taylor, Joe	Update attribute reduction model for new entity by entity coding provided by H. Xu (Cyxtera) for purposes of updating tax basis balance sheet per entity.	\$545.00	2.7	\$1,471.50
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss Cyxtera third party debt interest expense allocation among consolidated group members and potential state tax implications.	\$960.00	0.3	\$288.00
Van Gelder, Jeff	Call with H. Xu (Cyxtera), P. Pittman, M. Boyle, J. Forrest (Deloitte) B. Schreiner (Kirkland and Ellis), A. Brown (Guggenheim) to discuss preliminary enterprise value for use in tax restructure modeling.	\$960.00	0.5	\$480.00
Van Gelder, Jeff	Review company provided IRC Tax Code section 382 (limitation on net operating loss carryforwards) ownership shift analysis.	\$960.00	0.7	\$672.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees	
<i>Tax Restructuring Services</i>					
06/27/2023					
	Van Gelder, Jeff	Review 2017 stock purchase agreements.	\$960.00	1.3	\$1,248.00
06/28/2023					
	Aubuchon, Madison	Meeting with A. Mathews, J. Taylor and A. Bachu (partial) (Deloitte) to review tax basis balance sheets.	\$445.00	1.1	\$489.50
	Aubuchon, Madison	Meeting with A. Bachu, A. Serrano, A. Mathews, J. Taylor (Deloitte) to discuss pre-emergence tax basis balance sheet and categorization of assets under IRC Tax Code section 1017 (discharge of indebtedness) in the attribute reduction model.	\$445.00	0.4	\$178.00
	Aubuchon, Madison	Call with A. Bachu, A. Mathews, J. Taylor (Deloitte) to review first lien credit agreement for purpose of analyzing interest rate to calculate post interest accrual.	\$445.00	0.9	\$400.50
	Aubuchon, Madison	Meeting with A. Bachu, A. Mathews, J. Taylor (Deloitte) to prepare summaries for tax attributes before and after presumed attribute reduction.	\$445.00	0.8	\$356.00
	Aubuchon, Madison	Meeting with A. Mathews, J. Taylor, and A. Bachu (Deloitte) reviewing organizational chart before attribute reduction.	\$445.00	0.5	\$222.50
	Bachu, Anish	Call with A. Mathews, J. Taylor, M. Aubuchon (Deloitte) to review first lien credit agreement for purpose of analyzing interest rate to calculate post-petition interest accrual.	\$445.00	0.9	\$400.50
	Bachu, Anish	Meeting with A. Mathews, J. Taylor, M. Aubuchon (Deloitte) to review tax basis balance sheets.	\$445.00	0.8	\$356.00
	Bachu, Anish	Meeting with A. Mathews, J. Taylor, M. Aubuchon (Deloitte) to prepare summaries for tax attributes before and after prospective attribute reduction.	\$445.00	0.8	\$356.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Bachu, Anish	Meeting with M. Aubuchon, A. Serrano, A. Mathews, J. Taylor (Deloitte) to discuss pre-emergence tax basis balance sheet and categorization of assets under IRC Tax Code section 1017 (discharge of indebtedness) in the attribute reduction model.	\$445.00	0.4	\$178.00
Bachu, Anish	Meeting with A. Matthews, J. Taylor (Deloitte) to analyze restructuring term sheet filed with the bankruptcy court for purpose of calculating the cancellation of debt income.	\$445.00	0.7	\$311.50
Bachu, Anish	Meeting with M. Boyle, A. Mathews, J. Taylor (Deloitte) to review cancellation of debt analysis and attribute reduction model.	\$445.00	0.9	\$400.50
Bachu, Anish	Meeting with M. Aubuchon, A. Mathews, J. Taylor (Deloitte) reviewing organizational chart before attribute reduction.	\$445.00	0.5	\$222.50
Bachu, Anish	Meeting with A. Mathews, J. Taylor (Deloitte) to update entity organizational chart, tax basis balance sheet mapping, and cancellation of debt income in attribute reduction model.	\$445.00	2.0	\$890.00
Bachu, Anish	Meeting with M. Boyle, A. Mathews, J. Taylor (Deloitte) to review assumptions and analysis of cancellation of debt income.	\$445.00	0.6	\$267.00
Bachu, Anish	Meeting with A. Mathews, J. Taylor (Deloitte) to reconcile the asset/liability accounts between the trial balance and tax basis balance sheets provided by A. Shah (Cyxtera).	\$445.00	1.1	\$489.50
Bachu, Anish	Update high-level organizational chart for tax attributes and tax basis in assets at each corporate member of the Cyxtera consolidated group.	\$445.00	1.4	\$623.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Boyle, Matt	Meeting with A. Mathews, J. Taylor, A. Bachu (Deloitte) to review cancellation of debt analysis and attribute reduction model.	\$960.00	0.9	\$864.00
Boyle, Matt	Meeting with A. Bachu, A. Mathews, J. Taylor (Deloitte) to review assumptions and analysis of cancellation of debt income.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with H. Xu (Cyxtera), A. Goodman (Guggenheim), A. Deichman (Alix), M. McDonald, J. Forrest, J V. Gelder, P. Pittman (Deloitte) to discuss financial model and tax projections for use in cash tax projection modeling.	\$960.00	0.7	\$672.00
Boyle, Matt	Meeting with A. Serrano, M. Boyle, A. Mathews, J. Taylor (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$960.00	0.6	\$576.00
Boyle, Matt	Call with P. Pittman, J. Forrest, C. Gibian, J V. Gelder, D. Flaherty (Deloitte) to discuss interest expense allocation between Cyxtera legal entities on external debt.	\$960.00	0.8	\$768.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to review Cyxtera's disallowed interest expense carryover schedule on a legal entity basis for state tax purpose.	\$960.00	0.4	\$384.00
Boyle, Matt	Review interest deductibility memorandum drafted by third party regarding allocation of external debt interest expense.	\$960.00	0.5	\$480.00
Boyle, Matt	Review June 27 version of Cyxtera's financial model provided by A. Goodman (Guggenheim Securities) prior to call with H. Xu (Cyxtera) to discuss book income projections.	\$960.00	1.3	\$1,248.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to discuss financial model received from third party for use in cash tax projection modeling.	\$960.00	0.5	\$480.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Flaherty, Declan	Call with P. Pittman, J. Forrest, C. Gibian, J V. Gelder, M. Boyle (Deloitte) to discuss interest expense allocation between Cyxtera legal entities on external debt.	\$700.00	0.8	\$560.00
Flaherty, Declan	Review analysis of guarantee agreement provided by A. Shah (Cyxtera).	\$700.00	0.4	\$280.00
Forrest, Jonathan	Call with P. Pittman, C. Gibian, J V. Gelder, D. Flaherty, M. Boyle (Deloitte) to discuss interest expense allocation between Cyxtera legal entities on external debt.	\$960.00	0.8	\$768.00
Forrest, Jonathan	Call with H. Xu (Cyxtera), A. Goodman (Guggenheim), A. Deichman (Alix), M. McDonald, J V. Gelder, P. Pittman, M. Boyle (Deloitte) to discuss financial model and tax projections for use in cash tax projection modeling.	\$960.00	0.7	\$672.00
Gibian, Craig	Review memorandum from third party regarding allocation of interest expense.	\$960.00	0.6	\$576.00
Gibian, Craig	Call with P. Pittman, J. Forrest, J V. Gelder, D. Flaherty, M. Boyle (Deloitte) to discuss interest expense allocation between Cyxtera legal entities on external debt.	\$960.00	0.8	\$768.00
Jett, Kevin	Prepare schedule of Cyxtera company history for tax basis.	\$815.00	1.7	\$1,385.50
Mathews, Ariel	Call with A. Bachu, J. Taylor, M. Aubuchon (Deloitte) to review first lien credit agreement for purpose of analyzing interest rate to calculate post interest accrual.	\$700.00	0.9	\$630.00
Mathews, Ariel	Meeting with J. Taylor, M. Aubuchon, and A. Bachu (partial) (Deloitte) to review tax basis balance sheets.	\$700.00	1.1	\$770.00
Mathews, Ariel	Meeting with M. Aubuchon, J. Taylor, and A. Bachu (Deloitte) reviewing organizational chart before attribute reduction.	\$700.00	0.5	\$350.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Mathews, Ariel	Review the restructuring support agreement filed with the bankruptcy court in the first day motions.	\$700.00	1.9	\$1,330.00
Mathews, Ariel	Meeting with A. Bachu, J. Taylor, M. Aubuchon (Deloitte) to prepare summaries for tax attributes before and after presumed attribute reduction.	\$700.00	0.8	\$560.00
Mathews, Ariel	Meeting with A. Serrano, M. Boyle, A. Mathews, J. Taylor (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$700.00	0.6	\$420.00
Mathews, Ariel	Meeting with J. Taylor, A. Bachu (Deloitte) to analyze restructuring term sheet filed with the bankruptcy court for purpose of calculating the cancellation of debt income.	\$700.00	0.7	\$490.00
Mathews, Ariel	Meeting with A. Bachu, J. Taylor (Deloitte) to reconcile the asset/liability accounts between the trial balance and tax basis balance sheets provided by A. Shah (Cyxtera).	\$700.00	1.1	\$770.00
Mathews, Ariel	Meeting with A. Bachu, J. Taylor (Deloitte) to update entity organizational chart, tax basis balance sheet mapping, and cancellation of debt income in attribute reduction model.	\$700.00	2.0	\$1,400.00
Mathews, Ariel	Meeting with A. Bachu, M. Aubuchon, A. Serrano, J. Taylor (Deloitte) to discuss pre-emergence tax basis balance sheet and categorization of assets under IRC Tax Code section 1017 (discharge of indebtedness) in the attribute reduction model.	\$700.00	0.4	\$280.00
Mathews, Ariel	Meeting with M. Boyle, J. Taylor, A. Bachu (Deloitte) to review cancellation of debt analysis and attribute reduction model.	\$700.00	0.9	\$630.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Mathews, Ariel	Meeting with A. Bachu, M. Boyle, J. Taylor (Deloitte) to review assumptions and analysis of cancellation of debt income.	\$700.00	0.6	\$420.00
McDonald, Michael	Call with H. Xu (Cyxtera), A. Goodman (Guggenheim), A. Deichman (Alix), J. Forrest, J V. Gelder, P. Pittman, M. Boyle (Deloitte) to discuss financial model and tax projections for use in cash tax projection modeling.	\$815.00	0.7	\$570.50
Pittman, Preston	Call with H. Xu (Cyxtera), A. Goodman (Guggenheim), A. Deichman (Alix), M. McDonald, J. Forrest, J V. Gelder, M. Boyle (Deloitte) to discuss financial model and tax projections for use in cash tax projection modeling.	\$700.00	0.7	\$490.00
Pittman, Preston	Call with J. Forrest, C. Gibian, J V. Gelder, D. Flaherty, M. Boyle (Deloitte) to discuss interest expense allocation between Cyxtera legal entities on external debt.	\$700.00	0.8	\$560.00
Serrano, Alfredo	Review tax basis balance sheet in federal bankruptcy tax model.	\$815.00	1.2	\$978.00
Serrano, Alfredo	Meeting with A. Serrano, M. Boyle, A. Mathews, J. Taylor (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Meeting with J. Taylor (Deloitte) to discuss large fixed asset accounts and fixed asset depreciation on the tax basis balance sheets.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Meeting with A. Bachu, M. Aubuchon, A. Mathews, J. Taylor (Deloitte) to discuss pre-emergence tax basis balance sheet and categorization of assets under IRC Tax Code section 1017 (discharge of indebtedness) in the attribute reduction model.	\$815.00	0.4	\$326.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Serrano, Alfredo	Review restructuring term sheet provided in the restructuring support agreement.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Review cancellation of debt income analysis in federal bankruptcy tax model.	\$815.00	2.1	\$1,711.50
Taylor, Joe	Meeting with A. Bachu, M. Aubuchon, A. Serrano, A. Mathews (Deloitte) to discuss pre-emergence tax basis balance sheet and categorization of assets under IRC Tax Code section 1017 (discharge of indebtedness) in the attribute reduction model.	\$545.00	0.4	\$218.00
Taylor, Joe	Meeting with A. Bachu, A. Mathews, M. Aubuchon (Deloitte) to prepare summaries for tax attributes before and after estimated tax attribute reduction.	\$545.00	0.8	\$436.00
Taylor, Joe	Call with A. Bachu, A. Mathews, M. Aubuchon (Deloitte) to review first lien credit agreement for purpose of analyzing interest rate to calculate post-petition interest accrual.	\$545.00	0.9	\$490.50
Taylor, Joe	Meeting with M. Boyle, A. Mathews, A. Bachu (Deloitte) to review cancellation of debt analysis and attribute reduction model.	\$545.00	0.9	\$490.50
Taylor, Joe	Meeting with M. Aubuchon, A. Mathews, and A. Bachu (Deloitte) reviewing organizational chart before attribute reduction.	\$545.00	0.5	\$272.50
Taylor, Joe	Meeting with A. Serrano (Deloitte) to discuss large fixed asset accounts and fixed asset depreciation on the tax basis balance sheets.	\$545.00	0.6	\$327.00
Taylor, Joe	Meeting with A. Mathews, M. Aubuchon, and A. Bachu (partial) (Deloitte) to review tax basis balance sheets.	\$545.00	1.1	\$599.50

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
Taylor, Joe	Meeting with A. Bachu, A. Mathews (Deloitte) to reconcile the asset/liability accounts between the trial balance and tax basis balance sheets provided by A. Shah (Cyxtera).	\$545.00	1.1	\$599.50
Taylor, Joe	Meeting with A. Bachu, A. Mathews (Deloitte) to update entity organizational chart, tax basis balance sheet mapping, and cancellation of debt income in attribute reduction model.	\$545.00	2.0	\$1,090.00
Taylor, Joe	Meeting with A. Serrano, M. Boyle, A. Mathews, J. Taylor (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$545.00	0.6	\$327.00
Taylor, Joe	Meeting with A. Bachu, M. Boyle, A. Mathews (Deloitte) to review assumptions and analysis of cancellation of debt income.	\$545.00	0.6	\$327.00
Taylor, Joe	Meeting with A. Matthews, A. Bachu (Deloitte) to analyze restructuring term sheet filed with the bankruptcy court for purpose of calculating the cancellation of debt income.	\$545.00	0.7	\$381.50
Van Gelder, Jeff	Call with H. Xu (Cyxtera), A. Goodman (Guggenheim), A. Deichman (Alix), M. McDonald, J. Forrest, P. Pittman, M. Boyle (Deloitte) to discuss financial model and tax projections for use in cash tax projection modeling.	\$960.00	0.7	\$672.00
Van Gelder, Jeff	Call with P. Pittman, J. Forrest, C. Gibian, D. Flaherty, M. Boyle (Deloitte) to discuss interest expense allocation between Cyxtera legal entities on external debt.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss financial model received from third party for use in cash tax projection modeling.	\$960.00	0.5	\$480.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/28/2023				
	Van Gelder, Jeff Call with M. Boyle (Deloitte) to review Cyxtera's disallowed interest expense carryover schedule on a legal entity basis for state tax purpose.	\$960.00	0.4	\$384.00
	Van Gelder, Jeff Review financial model sent from third party for use in cash tax projection modeling.	\$960.00	0.2	\$192.00
	Van Gelder, Jeff Research pre-structure step plan.	\$960.00	0.5	\$480.00
06/29/2023				
	Aubuchon, Madison Meeting with A. Serrano, A. Mathews, J. Taylor, and A. Bachu (Deloitte) to update tax basis balance sheet linking in attribute reduction model.	\$445.00	0.6	\$267.00
	Aubuchon, Madison Meeting with M. Boyle, A. Serrano, A. Bachu, A. Mathews, and J. Taylor (Deloitte) to discuss progress in tax bankruptcy model.	\$445.00	0.3	\$133.50
	Bachu, Anish Meeting with A. Mathews, J. Taylor (Deloitte) to update IRC Tax Code section 1017 (discharge of indebtedness) categorization in entity attribute reduction tabs.	\$445.00	0.5	\$222.50
	Bachu, Anish Meeting with A. Serrano, A. Mathews, J. Taylor (Deloitte) to build out IRC Tax Code section 381 (tax attribute carryover rules) limitation calculation within attribute reduction model.	\$445.00	1.1	\$489.50
	Bachu, Anish Meeting with A. Mathews, J. Taylor (Deloitte) to revise restructuring scenarios in tax control sheet within attribute reduction model.	\$445.00	0.9	\$400.50
	Bachu, Anish Meeting with A. Serrano (partial), A. Mathews, J. Taylor (Deloitte) to review organizational structure before and after attribute reduction within the attribute reduction model.	\$445.00	1.4	\$623.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/29/2023				
Bachu, Anish	Meeting with A. Serrano, A. Mathews, J. Taylor, M. Aubuchon (partial) (Deloitte) to update tax basis balance sheet linking in attribute reduction model.	\$445.00	1.0	\$445.00
Bachu, Anish	Meeting with M. Aubuchon, M. Boyle, A. Serrano, A. Mathews, and J. Taylor (Deloitte) to discuss progress in tax bankruptcy model.	\$445.00	0.3	\$133.50
Boyle, Matt	Review fixed asset detail and book-to-tax differences in Cyxtera-provided tax basis balance sheets.	\$960.00	1.4	\$1,344.00
Boyle, Matt	Call with B. Sullivan, C. Hybl, M. Giordano, A. Serrano, J V. Gelder (Deloitte) to discuss state tax implications of third party debt interest allocation methodologies among Cyxtera consolidated group members.	\$960.00	0.8	\$768.00
Boyle, Matt	Meeting with A. Serrano, and A. Mathews (partial), and J. Taylor (partial) (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$960.00	1.7	\$1,632.00
Boyle, Matt	Call with J V. Gelder (Deloitte) to discuss enterprise value, cancellation of debt income, and tax attribute limitation assumptions in preliminary transaction tax modeling.	\$960.00	0.6	\$576.00
Boyle, Matt	Meeting with M. Aubuchon, A. Serrano, A. Bachu, A. Mathews, and J. Taylor (Deloitte) to discuss progress in tax bankruptcy model.	\$960.00	0.3	\$288.00
Boyle, Matt	Call with M. McDonald, A. Serrano, J. Taylor (Deloitte) to discuss fixed asset detail and book-to-tax differences in Cyxtera-provided tax basis balance sheets.	\$960.00	0.3	\$288.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/29/2023				
Boyle, Matt	Draft e-mail to H. Xu (Cyxtera) regarding fixed asset tax basis breakout by asset category as of the Dec. 31, 2022 tax basis balance sheet date.	\$960.00	0.3	\$288.00
Giordano, Michael	Call with B. Sullivan, M. Boyle, C. Hybl, A. Serrano, J V. Gelder (Deloitte) to discuss state tax implications of third party debt interest allocation methodologies among Cyxtera consolidated group members.	\$545.00	0.8	\$436.00
Hybl, Claire	Call with B. Sullivan, M. Boyle, M. Giordano, A. Serrano, J V. Gelder (Deloitte) to discuss state tax implications of third party debt interest allocation methodologies among Cyxtera consolidated group members.	\$700.00	0.8	\$560.00
Hybl, Claire	Review state data uploaded in the teams site for state restructuring analysis.	\$700.00	0.3	\$210.00
Jett, Kevin	Discussion with C. Petersen (Deloitte) on action items for tax stock basis study.	\$815.00	0.4	\$326.00
Jett, Kevin	Call with C. Petersen, K. Kothari (partial) (Deloitte) to discuss items completed by K. Kothari (Deloitte) on tax stock basis study.	\$815.00	0.2	\$163.00
Kothari, Krishna	Call with K. Jett, C. Petersen (Deloitte) to discuss items completed by K. Kothari (Deloitte) on tax stock basis study.	\$445.00	0.1	\$44.50
Mathews, Ariel	Review the restructuring support agreement filed with the bankruptcy court in the first day motions for purpose of calculating cancellation of debt income.	\$700.00	1.2	\$840.00
Mathews, Ariel	Meeting with A. Bachu, J. Taylor (Deloitte) to revise restructuring scenarios in tax control sheet within attribute reduction model.	\$700.00	0.9	\$630.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/29/2023				
Mathews, Ariel	Meeting with A. Bachu, J. Taylor (Deloitte) to update IRC Tax Code section 1017 (discharge of indebtedness) categorization in entity attribute reduction tabs.	\$700.00	0.5	\$350.00
Mathews, Ariel	Meeting with A. Serrano (partial), J. Taylor, and A. Bachu (Deloitte) to review organizational structure before and after attribute reduction within the attribute reduction model.	\$700.00	1.4	\$980.00
Mathews, Ariel	Meeting with A. Bachu, A. Serrano, J. Taylor (Deloitte) to build out IRC Tax Code section 381 (tax attribute carryover rules) limitation calculation within attribute reduction model.	\$700.00	1.1	\$770.00
Mathews, Ariel	Meeting with A. Serrano, J. Taylor, M. Aubuchon (partial), and A. Bachu (Deloitte) to update tax basis balance sheet linking in attribute reduction model.	\$700.00	1.0	\$700.00
Mathews, Ariel	Meeting with M. Aubuchon, M. Boyle, A. Serrano, A. Bachu, and J. Taylor (Deloitte) to discuss progress in tax bankruptcy model.	\$700.00	0.3	\$210.00
Mathews, Ariel	Meeting with M. Boyle, A. Serrano, and J. Taylor (partial) (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$700.00	0.6	\$420.00
McDonald, Michael	Call with M. Boyle, A. Serrano, J. Taylor (Deloitte) to discuss fixed asset detail and book-to-tax differences in Cyxtera-provided tax basis balance sheets.	\$815.00	0.3	\$244.50
Petersen, Cam	Call with K. Jett, K. Kothari (partial) (Deloitte) to discuss items completed by K. Kothari (Deloitte) on tax stock basis study.	\$445.00	0.2	\$89.00
Petersen, Cam	Discussion with K. Jett (Deloitte) on action items for tax stock basis study.	\$445.00	0.4	\$178.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/29/2023				
Serrano, Alfredo	Review cancellation of debt income analysis in federal bankruptcy tax model.	\$815.00	1.6	\$1,304.00
Serrano, Alfredo	Call with M. McDonald, M. Boyle, J. Taylor (Deloitte) to discuss fixed asset detail and book-to-tax differences in Cyxtera-provided tax basis balance sheets.	\$815.00	0.3	\$244.50
Serrano, Alfredo	Meeting with A. Mathews, J. Taylor, M. Aubuchon (partial), and A. Bachu (Deloitte) to update tax basis balance sheet linking in attribute reduction model.	\$815.00	1.0	\$815.00
Serrano, Alfredo	Meeting with A. Bachu, A. Mathews, J. Taylor (Deloitte) to build out IRC Tax Code section 381 (tax attribute carryover rules) limitation calculation within attribute reduction model.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Meeting with M. Aubuchon, M. Boyle, A. Bachu, A. Mathews, and J. Taylor (Deloitte) to discuss progress in tax bankruptcy model.	\$815.00	0.3	\$244.50
Serrano, Alfredo	Meeting with M. Boyle, and A. Mathews (partial), and J. Taylor (partial) (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$815.00	1.7	\$1,385.50
Serrano, Alfredo	Meeting with J. Taylor (Deloitte) to discuss large fixed asset accounts and fixed asset depreciation on the tax basis balance sheets.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Call with B. Sullivan, M. Boyle, C. Hybl, M. Giordano, J V. Gelder (Deloitte) to discuss state tax implications of third party debt interest allocation methodologies among Cyxtera consolidated group members.	\$815.00	0.8	\$652.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/29/2023				
Serrano, Alfredo	Meeting with A. Mathews, J. Taylor, and A. Bachu (Deloitte) to review organizational structure before and after attribute reduction within the attribute reduction model.	\$815.00	1.1	\$896.50
Serrano, Alfredo	Research related to taxable sales of assets, research federal tax treatment of a stock sale treated as an asset sale under IRC Tax Code section 338(h)(10) (qualified stock purchase).	\$815.00	0.9	\$733.50
Sullivan, Brian	Call with M. Boyle, C. Hybl, M. Giordano, A. Serrano, J V. Gelder (Deloitte) to discuss state tax implications of third party debt interest allocation methodologies among Cyxtera consolidated group members.	\$960.00	0.8	\$768.00
Taylor, Joe	Meeting with M. Boyle, A. Serrano, and A. Mathews (partial) (Deloitte) to discuss tax bankruptcy model for purpose of reviewing cancellation of debt income calculation.	\$545.00	0.9	\$490.50
Taylor, Joe	Meeting with A. Bachu, A. Mathews (Deloitte) to update IRC Tax Code section 1017 (discharge of indebtedness) categorization in entity attribute reduction tabs.	\$545.00	0.5	\$272.50
Taylor, Joe	Meeting with A. Bachu, A. Mathews (Deloitte) to revise restructuring scenarios in tax control sheet within attribute reduction model.	\$545.00	0.9	\$490.50
Taylor, Joe	Meeting with A. Serrano (partial), A. Mathews and A. Bachu (Deloitte) to review organizational structure before and after attribute reduction within the attribute reduction model.	\$545.00	1.4	\$763.00
Taylor, Joe	Meeting with A. Serrano, A. Mathews, M. Aubuchon (partial), and A. Bachu (Deloitte) to update tax basis balance sheet linking in attribute reduction model.	\$545.00	1.0	\$545.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/29/2023				
Taylor, Joe	Meeting with A. Bachu, A. Serrano, A. Mathews (Deloitte) to build out IRC Tax Code section 381 (tax attribute carryover rules) limitation calculation within attribute reduction model.	\$545.00	1.1	\$599.50
Taylor, Joe	Update cancellation of debt income tab for restructuring in place versus third party sale versus Bruno's transaction scenarios.	\$545.00	1.6	\$872.00
Taylor, Joe	Call with M. McDonald, M. Boyle, A. Serrano (Deloitte) to discuss fixed asset detail and book-to-tax differences in Cyxtera-provided tax basis balance sheets.	\$545.00	0.3	\$163.50
Taylor, Joe	Meeting with M. Aubuchon, M. Boyle, A. Serrano, A. Bachu, A. Mathews (Deloitte) to discuss progress in tax bankruptcy model.	\$545.00	0.3	\$163.50
Taylor, Joe	Meeting with A. Serrano (Deloitte) to discuss large fixed asset accounts and fixed asset depreciation on the tax basis balance sheets.	\$545.00	0.6	\$327.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to discuss enterprise value, cancellation of debt income, and tax attribute limitation assumptions in preliminary transaction tax modeling.	\$960.00	0.6	\$576.00
Van Gelder, Jeff	Call with B. Sullivan, M. Boyle, C. Hybl, M. Giordano, A. Serrano (Deloitte) to discuss state tax implications of third party debt interest allocation methodologies among Cyxtera consolidated group members.	\$960.00	0.8	\$768.00
Van Gelder, Jeff	Review state tax attribute carryover and apportionment working papers.	\$960.00	0.6	\$576.00
06/30/2023				
Aubuchon, Madison	Update tax basis balance sheet linking in attribute reduction model.	\$445.00	0.1	\$44.50
Boyle, Matt	Review Cyxtera December 31, 2022 tax basis balance sheet inputs into tax restructuring model.	\$960.00	2.2	\$2,112.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/30/2023				
Jett, Kevin	Review Cyxtera company history to analyze impact to tax basis.	\$815.00	1.6	\$1,304.00
Jett, Kevin	Call with C. Petersen (Deloitte) to discuss action and review items for tax stock basis calculation.	\$815.00	1.1	\$896.50
Kothari, Krisha	Prepare 2021 input for stock basis calculation by incorporating data from 2021 tax return.	\$445.00	1.6	\$712.00
Mathews, Ariel	Call with A. Serrano (partial), and J. Taylor (Deloitte) to discuss progress and review attribute reduction effects of the third party sales transaction and Bruno's transaction in the attribute reduction model.	\$700.00	1.6	\$1,120.00
Mathews, Ariel	Call with A. Serrano, J. Taylor (Deloitte) to discuss modeling a taxable asset sale scenario in attribute reduction model.	\$700.00	0.6	\$420.00
Mathews, Ariel	Review the fixed assets tax basis breakout file.	\$700.00	2.2	\$1,540.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss tax basis balance sheet and attribute reduction effects of third-party sales transaction versus Bruno's transaction in attribute reduction model.	\$700.00	0.6	\$420.00
Mathews, Ariel	Call with J. Taylor (Deloitte) to discuss modeling sales transaction scenarios in attribute reduction model.	\$700.00	0.5	\$350.00
Petersen, Cam	Call with K. Jett (Deloitte) to discuss action and review items for tax stock basis calculation.	\$445.00	1.1	\$489.50
Serrano, Alfredo	Call with A. Mathews, and J. Taylor (Deloitte) to discuss progress and review attribute reduction effects of the third party sales transaction and Bruno's transaction in the attribute reduction model.	\$815.00	0.4	\$326.00
Serrano, Alfredo	Review cancellation of debt income analysis in federal bankruptcy tax model.	\$815.00	1.4	\$1,141.00

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/30/2023				
Serrano, Alfredo	Review fixed asset schedules.	\$815.00	1.3	\$1,059.50
Serrano, Alfredo	Call with A. Mathews, J. Taylor (Deloitte) to discuss modeling a taxable asset sale scenario in attribute reduction model.	\$815.00	0.6	\$489.00
Serrano, Alfredo	Draft email correspondence to M. Boyle (Deloitte) regarding fixed asset issues.	\$815.00	0.4	\$326.00
Taylor, Joe	Update taxable asset sale, stock basis analysis, and IRC Tax Code section 382 (net operating loss carryforward rules) limitation tabs in attribute reduction model.	\$545.00	3.8	\$2,071.00
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss modeling sales transaction scenarios in attribute reduction model.	\$545.00	0.5	\$272.50
Taylor, Joe	Call with A. Mathews (Deloitte) to discuss tax basis balance sheet and attribute reduction effects of third-party sales transaction versus Bruno's transaction in attribute reduction model.	\$545.00	0.6	\$327.00
Taylor, Joe	Call with A. Mathews, A. Serrano (Deloitte) to discuss modeling a taxable asset sale scenario in attribute reduction model.	\$545.00	0.6	\$327.00
Taylor, Joe	Call with A. Serrano (partial), A. Mathews (Deloitte) to discuss progress and review attribute reduction effects of the third party sales transaction and Bruno's transaction in the attribute reduction model.	\$545.00	1.6	\$872.00
Van Gelder, Jeff	Review lease strategy and estimated equity value spreadsheet.	\$960.00	0.6	\$576.00
Subtotal for Tax Restructuring Services:				224.8 \$158,477.00
Total				226.5 \$159,403.50

Deloitte Tax LLP**Fees Sorted by Category for the Fee Period**

June 04, 2023 - June 30, 2023

Adjustment

Less: 50% Non-Working Travel Reduction	<u>(\$463.25)</u>
Adjustment Subtotal :	(\$463.25)
Total	226.5 \$158,940.25

Recapitulation

Name	Rate	Hours	Fees
Boyle, Matt	\$960.00	22.9	\$21,984.00
Fonseca, Mike	\$960.00	1.9	\$1,824.00
Forrest, Jonathan	\$960.00	5.1	\$4,896.00
Gibian, Craig	\$960.00	1.4	\$1,344.00
Huston, Michael	\$960.00	1.5	\$1,440.00
Sullivan, Brian	\$960.00	1.3	\$1,248.00
Van Gelder, Jeff	\$960.00	16.3	\$15,648.00
Jett, Kevin	\$815.00	11.1	\$9,046.50
McDonald, Michael	\$815.00	4.9	\$3,993.50
Serrano, Alfredo	\$815.00	23.6	\$19,234.00
Flaherty, Declan	\$700.00	1.2	\$840.00
Hybl, Claire	\$700.00	1.1	\$770.00
Mathews, Ariel	\$700.00	42.9	\$30,030.00
Pittman, Preston	\$700.00	5.4	\$3,780.00
Giordano, Michael	\$545.00	0.8	\$436.00
Taylor, Joe	\$545.00	50.2	\$27,359.00
Aubuchon, Madison	\$445.00	4.7	\$2,091.50
Bachu, Anish	\$445.00	22.9	\$10,190.50
Kothari, Krisha	\$445.00	5.3	\$2,358.50
Petersen, Cam	\$445.00	2.0	\$890.00
Less: 50% Non-Working Travel Reduction			(\$463.25)
Total		226.5	\$158,940.25

Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

June 04, 2023 - June 30, 2023

Category	Date	Description	Amount
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Airfare

Taylor, Joe	06/23/2023	Roundtrip coach airfare from Atlanta, GA to McLean, VA.	\$448.16
Subtotal for Airfare:			\$448.16

Hotel

Taylor, Joe	06/28/2023	1 night hotel accommodation at Courtyard By Marriot in McLean, VA.	\$200.75
Subtotal for Hotel:			\$200.75

Taxi

Taylor, Joe	06/29/2023	Lyft from home in Atlanta, GA to airport in Atlanta GA plus ride from airport in Dulles, VA to Deloitte office in McLean VA.	\$70.92
Subtotal for Taxi:			\$70.92
Total			\$719.83

Recapitulation

Category	Amount
Airfare	\$448.16
Hotel	\$200.75
Taxi	\$70.92